

February 16, 2021

	Yes	No
DOR Administrative Costs/Savings		x

Department of Revenue  
Analysis of H.F. 551 (Klevorn) / S.F. 535 (Johnson Stewart)

The city of Plymouth was authorized to impose a lodging tax of up to 3%, in addition to any general authorization lodging tax. The total lodging tax rate must not exceed six percent. The tax imposed terminates at the earlier of ten years after it is first imposed or December 31, 2030. The proceeds are to be used to finance capital improvements to public recreational facilities and marketing and promotion of the community.

The bill would remove the expiration date.

The bill would have no impact on any state fund.

Source: Minnesota Department of Revenue  
Tax Research Division  
<https://www.revenue.state.mn.us/revenue-analyses>

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